

2520042391364

Western States Oil Company
1790 South Tenth Street
San Jose, CA 95109
(408) 292-1041

November 8, 1999

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue
Washington, D. C. 20210

Re: Top Hat Exemption

Tom Lopes Distributing dba Western States Oil Co., Inc.,
FEIN: 94-1488623

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To Whom It May Concern:

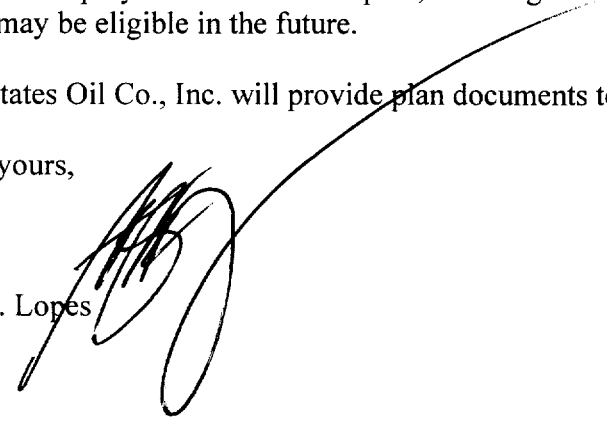
In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of ERISA for unfunded employee benefit plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, specified in 29 C.F.R. 2520.104-23, the following information is provided by the undersigned employer.

Tom Lopes Distributing, Inc. dba Western States Oil Co., Inc. maintains a plan primarily for the purpose of providing unfunded deferred compensation for a select group of management or highly compensated employees. There is one plan, covering three (3) employees. Other employees and/or Directors may be eligible in the future.

Western States Oil Co., Inc. will provide plan documents to the Secretary of Labor upon request.

Sincerely yours,

Stephen T. Lopes
President



WESTERN STATES OIL CO.

P.O. BOX 1307
1790 SO. TENTH STREET
SAN JOSE, CALIFORNIA 95109



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200 Constitution Ave, ~~Washington~~ WASH D.C. 20